

**HODGEMAN COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Hodgeman County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Hodgeman County, Kansas as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Hodgeman County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hodgeman County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Other Matters**

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Hodgeman County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated October 25, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

October 20, 2020

# HODGEMAN COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	\$ 654,105	\$ -	\$ 2,999,732
Special purpose funds:			
Road and bridge	120,763	-	1,281,399
Extension council	1,384	-	104,255
Noxious weed	86,230	-	328,449
Noxious weed capital outlay	131,391	-	20,000
County hospital	3,717	-	337,441
Ambulance	74,629	-	175,944
Special alcohol and drug	443	-	1,313
E911 combined	54,734	-	52,529
Rural fire district	26,015	-	122,101
Non-budgeted special purpose funds:			
Special machinery	188,401	-	50,000
Special highway improvements	486,490	-	-
Ambulance equipment	174,349	-	35,300
Prosecuting attorney trust	10,989	-	1,959
Special motor vehicle	10,435	-	21,876
Register of deeds technology	31,836	-	3,280
Municipal equipment reserve	212,295	-	50,000
Capital improvements	264,453	-	50,000
Clerk technology	437	-	820
Treasurer technology	4,837	-	820
Bioterrorism grant	(647)	-	9,333
Micro loan grant revolving	47,848	-	1,905
Rural fire equipment	96,698	-	70,000
E911 Sheriff grant	2,503	-	2,033
Law enforcement trust	1,386	-	-
Total special purpose funds	2,031,616	-	2,720,757
Bond and interest funds:			
Bond and interest - hospital	115,627	-	316,306
Hospital no-fund warrants	11,718	-	380,849
Hospital bond debt service reserve	133,738	-	4,950
Bond and interest - ambulance	268	-	13,878
Total bond and interest funds	261,351	-	715,983
Total reporting entity - excluding agency funds	\$ 2,947,072	\$ -	\$ 6,436,472
Composition of cash balance:			
Super now account			
Checking account			
Money market account			
Micro loan account			
Cash and cash items on hand			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

### Statement 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 3,075,428	\$ 578,409	\$ 143,103	\$ 721,512
1,239,045	163,117	14,398	177,515
104,500	1,139	-	1,139
333,061	81,618	64	81,682
-	151,391	-	151,391
338,700	2,458	-	2,458
199,216	51,357	1,135	52,492
200	1,556	-	1,556
36,948	70,315	923	71,238
118,879	29,237	342	29,579
67,622	170,779	-	170,779
5,738	480,752	-	480,752
-	209,649	-	209,649
397	12,551	-	12,551
21,439	10,872	-	10,872
829	34,287	-	34,287
96,013	166,282	-	166,282
5,657	308,796	-	308,796
-	1,257	-	1,257
-	5,657	-	5,657
8,500	186	-	186
144	49,609	-	49,609
-	166,698	-	166,698
-	4,536	-	4,536
-	1,386	-	1,386
2,576,888	2,175,485	16,862	2,192,347
317,863	114,070	-	114,070
389,431	3,136	-	3,136
-	138,688	-	138,688
13,819	327	-	327
721,113	256,221	-	256,221
\$ 6,373,429	\$ 3,010,115	\$ 159,965	\$ 3,170,080
			\$ 6,036,943
			73,676
			622,081
			49,667
			1,409
			2,300,000
			9,083,776
			(5,913,696)
			\$ 3,170,080

# HODGEMAN COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

Hodgeman County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**Hodgeman County Hospital.** The members of the governing board of the Hospital are appointed by the County Commissioners. This board is accountable to the County Commission for fiscal matters. Complete financial records for the Hospital can be obtained from their administrative offices at 809 W. Bramley St., Jetmore, Kansas 67854.

**Hodgeman County Extension Council.** The Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council has an elected board for its governing body. The County annually provides significant operating subsidies to the Council. Complete financial records for the Council may be obtained from their administrative offices at the Hodgeman County Courthouse, Jetmore, Kansas 67854.

#### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

#### REGULATORY BASIS FUND TYPES

**General fund** - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose funds** - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest funds** - used to account for the accumulation of resources (including tax levies, transfers from other funds, etc.) and payment of general long-term debt.

**Agency funds** - used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc.).

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.



## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds, the Hospital Bond Debt Service Reserve fund and the following special purpose funds:

Special Machinery	Clerk Technology
Special Highway Improvements	Treasurer Technology
Ambulance Equipment	Bioterrorism Grant
Prosecuting Attorney Trust	Micro Loan Grant Revolving
Special Motor Vehicle	Rural Fire Equipment
Register of Deeds Technology	E911 Sheriff Grant
Municipal Equipment Reserve	Law Enforcement Trust
Capital Improvements	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. The County had a negative ending cash balance of \$9 in the Local Taxing Districts agency fund.

## C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

## C. DEPOSITS AND INVESTMENTS (CONTINUED)

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019 the County's carrying amount of deposits was \$9,082,367 and the bank balance was \$9,365,224. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$8,865,224 was collateralized with securities held by the pledging financial institutions agents in the County's name.

## D. DEFINED BENEFIT PENSION PLAN

### General Information about the Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report, which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603), or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$129,942 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,107,963. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

D. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post-Employment Benefits.* As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% and contributions were \$14,336 for the year ended December 31, 2019.

*Vacation Leave.* The County's policies regarding vacation permits non-elected employees with one year of employment to earn ten days of vacation. Employees with greater than ten years of employment earn fifteen days of vacation per year. All employees are allowed to carry over vacation one year past their anniversary date for a maximum accumulation of fifteen days for employees with ten years of service or less and thirty days for employees with more than ten years of service. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation, provided two weeks' notice is given.

*Sick Leave.* All non-elected employees on permanent status earn sick leave at the rate of one calendar day per month of service with a maximum accumulation of ninety days. Part-time employees do not earn sick leave. No allowance for unused sick leave is paid upon termination, resignation, or retirement.

*Section 125 Cafeteria Plan/Health Insurance.* The County offers a Section 125 cafeteria plan for all employees electing to participate. Participants use this for health insurance premiums, other medical costs, and dependent care costs. The plan is administered by an independent company.

*Section 457 Deferred Compensation Plan.* The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

## F. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Hospital bonds – Series 2013					
Issued June 4, 2013					
In the amount of \$4,205,000					
At interest rates of 2.00% to 3.00%					
Maturing September 1, 2027	\$ 2,490,000	\$ -	\$ 260,000	\$2,230,000	\$ 57,863
Ambulance bonds – Series 2016					
Issued September 2, 2016					
In the amount of \$119,400					
At interest rate of 2.75%					
Maturing September 2, 2026	<u>98,039</u>	<u>-</u>	<u>11,123</u>	<u>86,916</u>	<u>2,696</u>
	<u>2,588,039</u>	<u>-</u>	<u>271,123</u>	<u>2,316,916</u>	<u>60,559</u>
No-fund warrants:					
Bank of Hays:					
Issued November 16, 2017					
In the amount of \$1,500,000					
At interest rates of 3.49%					
Maturing August 1, 2023	<u>1,500,000</u>	<u>-</u>	<u>300,000</u>	<u>1,200,000</u>	<u>89,431</u>
Capital leases:					
Caterpillar 430 FIT Backhoe					
Issued February 17, 2015					
In the amount of \$113,022					
At interest rate of 3.20%					
Maturing February 17, 2020	64,785	-	17,118	47,667	2,073
Case 2016 Tractor					
Issued April 4, 2017					
In the amount of \$38,400					
At interest rate of 3.00%					
Maturing April 4, 2020	25,976	-	12,796	13,180	779
Caterpillar Motor Grader					
Issued November 30, 2018					
In the amount of \$169,740					
At interest rates of 3.40%					
Maturing December 1, 2022	169,740	-	40,322	129,418	5,787
Caterpillar 938M Wheel Loader					
Issued July 8, 2019					
In the amount of \$132,025					
At interest rate of 3.20%					
Maturing July 8, 2025	<u>-</u>	<u>132,025</u>	<u>-</u>	<u>132,025</u>	<u>-</u>
	<u>260,501</u>	<u>132,025</u>	<u>70,236</u>	<u>322,290</u>	<u>8,639</u>
Totals	<u>\$4,348,540</u>	<u>\$ 132,025</u>	<u>\$ 641,359</u>	<u>\$3,839,206</u>	<u>\$ 158,629</u>

F. LONG-TERM DEBT (CONTINUED)

Current maturities of general obligation bonds and interest for the next five years and through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 286,423	\$ 55,059	\$ 341,482
2021	291,744	49,238	340,982
2022	302,066	43,316	345,382
2023	312,398	37,184	349,582
2024	322,736	30,096	352,832
2025-2027	<u>801,549</u>	<u>40,150</u>	<u>841,699</u>
Total	<u>\$ 2,316,916</u>	<u>\$ 255,043</u>	<u>\$ 2,571,959</u>

Current maturities of no-fund warrants and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 300,000	\$ 41,880	\$ 341,880
2021	300,000	31,410	331,410
2022	300,000	20,940	320,940
2023	<u>300,000</u>	<u>10,470</u>	<u>310,470</u>
Total	<u>\$ 1,200,000</u>	<u>\$ 104,700</u>	<u>\$ 1,304,700</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 122,852	\$ 10,558	\$ 133,410
2021	64,086	6,557	70,643
2022	66,223	4,420	70,643
2023	22,321	2,212	24,533
2024	23,035	1,498	24,533
2025	<u>23,773</u>	<u>761</u>	<u>24,534</u>
Total	<u>\$ 322,290</u>	<u>\$ 26,006</u>	<u>\$ 348,296</u>

G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
General	Municipal equipment reserve	K.S.A. 19-119	\$ 50,000
General	Capital improvement	K.S.A. 19-120	50,000
Road and bridge	Special machinery	K.S.A. 68-141g	50,000
Noxious weed	Noxious weed capital outlay	K.S.A. 2-1318	20,000
Ambulance	Ambulance equipment	K.S.A. 12-110d	35,000
Special motor vehicle	General	K.S.A. 8-145	10,435
Rural fire	Rural fire equipment	K.S.A. 19-3612c	<u>70,000</u>
			<u>\$ 285,435</u>

## H. MEDICAL SELF INSURANCE

Hodgeman County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above \$20,000 per employee. Changes in claims liability for the past two years have been as follows:

	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Stop loss reimbursement</u>	<u>Claim payments</u>	<u>End of year liability</u>
2018	\$ -	\$ 645,933	\$ 181,316	\$ 464,617	\$ -
2019	-	835,498	219,964	615,534	-

## I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded insurance coverage in the past three years.

## J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is \$17,966,702, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## K. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is \$650,109 and the estimated post-closure cost is \$527,631. These figures comprise the estimated closure and post-closure cost of \$1,177,740 and are obtained from the 2020 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2020 to June 30, 2021. The permit for 2020 identifies that the remaining volume capacity of the site is 67.68% of the original capacity and that the remaining life of the landfill is estimated to be 163 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

## L. CONTINGENCIES

The County receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

## M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 20, 2020, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent events are required to be disclosed in this financial statement:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the pandemic. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



**HODGEMAN COUNTY, KANSAS****SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustments for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 3,283,885	\$ -	\$ 3,283,885	\$ 3,075,428	\$ 208,457
Special purpose funds:					
Road and bridge	1,268,000	-	1,268,000	1,239,045	28,955
Extension council	104,500	-	104,500	104,500	-
Noxious weed	425,000	-	425,000	333,061	91,939
Noxious weed capital outlay	131,391	-	131,391	-	131,391
County hospital	338,700	-	338,700	338,700	-
Ambulance	210,000	-	210,000	199,216	10,784
Special alcohol and drug	1,509	-	1,509	200	1,309
E911 combined	120,946	-	120,946	36,948	83,998
Rural fire district	148,000	-	148,000	118,879	29,121
Bond and interest fund:					
Bond and interest - hospital	318,863	-	318,863	317,863	1,000
Hospital no-fund warrants	390,431	-	390,431	389,431	1,000
Bond and interest - ambulance	14,069	-	14,069	13,819	250
Total	<u>\$ 6,755,294</u>	<u>\$ -</u>	<u>\$ 6,755,294</u>	<u>\$ 6,167,090</u>	<u>\$ 588,204</u>

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 2,408,293	\$ 2,324,390	\$ 2,316,205	\$ 8,185
Delinquent tax	17,398	24,836	-	24,836
Motor vehicle tax	135,693	148,921	161,936	(13,015)
Recreational vehicle tax	2,142	2,592	2,534	58
16/20M truck tax	17,539	19,685	19,534	151
Commercial vehicle tax	3,894	4,081	3,509	572
Mineral production tax	17,899	21,254	10,000	11,254
Health grants	37,072	56,475	30,000	26,475
Licenses, permits and fees	87,220	81,127	50,000	31,127
Fines, forfeitures and penalties	23,571	22,918	10,000	12,918
Charges for services	216,341	217,228	173,500	43,728
Interest	43,400	60,033	10,000	50,033
Other	5,000	5,757	12,000	(6,243)
Operating transfers	12,386	10,435	137,000	(126,565)
Total receipts	3,027,848	2,999,732	\$ 2,936,218	\$ 63,514
Expenditures:				
County Commissioners	91,900	89,672	\$ 93,000	\$ 3,328
County Clerk	63,430	63,729	65,318	1,589
County Treasurer	72,733	80,162	75,200	(4,962)
County Attorney	53,164	54,524	52,000	(2,524)
Register of Deeds	58,007	57,942	59,363	1,421
District Court	40,270	33,554	38,021	4,467
Law enforcement	502,893	525,614	492,084	(33,530)
Health department	177,383	166,249	184,034	17,785
Solid waste	165,241	115,857	167,760	51,903
Courthouse general	124,961	114,593	220,690	106,097
Park and pool	42,247	34,260	38,000	3,740
Election	26,885	18,668	30,095	11,427
Appraiser cost	103,874	112,671	133,000	20,329
Judgments and tort liability	74,016	78,496	90,000	11,504
Employee benefits	1,140,051	1,277,775	1,310,000	32,225
Emergency management	18,222	19,304	20,500	1,196
Other	23,358	17,538	-	(17,538)

**HODGEMAN COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Appropriations:				
Fair building	\$ 14,458	\$ 14,458	\$ 14,458	\$ -
Soil Conservation	24,000	24,000	24,000	-
Elderly services	20,462	20,462	20,462	-
Historical Society	3,000	3,000	3,000	-
Community Mental Health	22,400	22,400	22,400	-
Economic development	30,500	30,500	30,500	-
Operating transfers	85,966	100,000	100,000	-
Total expenditures	2,979,421	3,075,428	\$ 3,283,885	\$ 208,457
Receipts over (under) expenditures	48,427	(75,696)		
Unencumbered cash, beginning of year	605,678	654,105	\$ 347,667	\$ 306,438
Unencumbered cash, end of year	\$ 654,105	\$ 578,409		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****ROAD AND BRIDGE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 709,183	\$ 931,770	\$ 928,126	\$ 3,644
Delinquent tax	4,664	9,390	-	9,390
Motor vehicle tax	49,918	43,858	47,692	(3,834)
Recreational vehicle tax	788	763	746	17
16/20M truck tax	5,480	7,242	5,753	1,489
Commercial vehicle tax	1,432	1,202	1,033	169
Gasoline tax	229,219	232,003	236,377	(4,374)
Federal aid	22,837	29,963	-	29,963
Other	24,045	25,208	10,000	15,208
Total receipts	<u>1,047,566</u>	<u>1,281,399</u>	<u>\$ 1,229,727</u>	<u>\$ 51,672</u>
Expenditures:				
Highways and streets	1,159,856	1,189,045	\$ 1,268,000	\$ 78,955
Operating transfers	55,000	50,000	-	(50,000)
Total expenditures	<u>1,214,856</u>	<u>1,239,045</u>	<u>\$ 1,268,000</u>	<u>\$ 28,955</u>
Receipts over (under) expenditures	(167,290)	42,354		
Unencumbered cash, beginning of year	<u>288,053</u>	<u>120,763</u>	<u>\$ 38,273</u>	<u>\$ 82,490</u>
Unencumbered cash, end of year	<u>\$ 120,763</u>	<u>\$ 163,117</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****EXTENSION COUNCIL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 94,768	\$ 96,189	\$ 95,818	\$ 371
Delinquent tax	519	1,125	250	875
Motor vehicle tax	5,637	5,860	6,372	(512)
Recreational vehicle tax	89	102	100	2
16/20M truck tax	687	161	769	(608)
Commercial vehicle tax	162	818	138	680
Total receipts	101,862	104,255	<u>\$ 103,447</u>	<u>\$ 808</u>
Expenditures:				
Appropriation	102,000	104,500	<u>\$ 104,500</u>	<u>\$ -</u>
Receipts over (under) expenditures	(138)	(245)		
Unencumbered cash, beginning of year	1,522	1,384	<u>\$ 1,053</u>	<u>\$ 331</u>
Unencumbered cash, end of year	<u>\$ 1,384</u>	<u>\$ 1,139</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****NOXIOUS WEED FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 140,110	\$ 167,183	\$ 166,507	\$ 676
Delinquent tax	1,073	3,951	500	3,451
Motor vehicle tax	9,301	8,665	9,422	(757)
Recreational vehicle tax	147	151	147	4
16/20M truck tax	1,190	1,349	1,137	212
Commercial vehicle tax	267	237	204	33
Chemical sales	140,951	146,913	200,000	(53,087)
Total receipts	293,039	328,449	\$ 377,917	\$ (49,468)
Expenditures:				
Highways and streets	286,877	313,061	\$ 405,000	\$ 91,939
Operating transfers	20,000	20,000	20,000	-
Total expenditures	306,877	333,061	\$ 425,000	\$ 91,939
Receipts over (under) expenditures	(13,838)	(4,612)		
Unencumbered cash, beginning of year	100,068	86,230	\$ 47,083	\$ 39,147
Unencumbered cash, end of year	\$ 86,230	\$ 81,618		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****NOXIOUS WEED CAPITAL OUTLAY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		Variance
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Operating transfers	\$ 20,000	\$ 20,000	<u>\$ 20,000</u>	<u>\$ -</u>
Expenditures:				
Highways and streets	<u>-</u>	<u>-</u>	<u>\$ 131,391</u>	<u>\$ 131,391</u>
Receipts over (under) expenditures	20,000	20,000		
Unencumbered cash, beginning of year	<u>111,391</u>	<u>131,391</u>	<u>\$ 111,391</u>	<u>\$ 20,000</u>
Unencumbered cash, end of year	<u>\$ 131,391</u>	<u>\$ 151,391</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****COUNTY HOSPITAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 277,814	\$ 313,763	\$ 312,573	\$ 1,190
Delinquent tax	1,544	3,317	1,000	2,317
Motor vehicle tax	16,618	17,180	18,680	(1,500)
Recreational vehicle tax	262	299	292	7
16/20M truck tax	2,051	2,411	2,253	158
Commercial vehicle tax	477	471	405	66
Total receipts	298,766	337,441	<u>\$ 335,203</u>	<u>\$ 2,238</u>
Expenditures:				
Appropriation	300,000	338,700	<u>\$ 338,700</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,234)	(1,259)		
Unencumbered cash, beginning of year	4,951	3,717	<u>\$ 3,497</u>	<u>\$ 220</u>
Unencumbered cash, end of year	<u>\$ 3,717</u>	<u>\$ 2,458</u>		

See Independent Auditor's Report.



**HODGEMAN COUNTY, KANSAS****AMBULANCE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 137,294	\$ 83,463	\$ 83,213	\$ 250
Delinquent tax	677	1,526	500	1,026
Motor vehicle tax	8,149	8,490	9,232	(742)
Recreational vehicle tax	129	148	144	4
16/20M truck tax	772	1,182	1,114	68
Commercial vehicle tax	234	233	200	33
State aid	8,720	13,948	-	13,948
Charges for services	42,707	65,764	50,000	15,764
Other	180	1,190	-	1,190
Total receipts	<u>198,862</u>	<u>175,944</u>	<u>\$ 144,403</u>	<u>\$ 31,541</u>
Expenditures:				
Health and welfare	157,614	164,216	\$ 175,000	\$ 10,784
Operating transfer	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total expenditures	<u>192,614</u>	<u>199,216</u>	<u>\$ 210,000</u>	<u>\$ 10,784</u>
Receipts over (under) expenditures	6,248	(23,272)		
Unencumbered cash, beginning of year	<u>68,381</u>	<u>74,629</u>	<u>\$ 65,597</u>	<u>\$ 9,032</u>
Unencumbered cash, end of year	<u>\$ 74,629</u>	<u>\$ 51,357</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****SPECIAL ALCOHOL AND DRUG FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
State aid	\$ 434	\$ 1,313	<u>\$ 1,000</u>	<u>\$ 313</u>
Expenditures:				
Health and welfare	<u>-</u>	<u>200</u>	<u>\$ 1,509</u>	<u>\$ 1,309</u>
Receipts over (under) expenditures	434	1,113		
Unencumbered cash, beginning of year	<u>9</u>	<u>443</u>	<u>\$ 509</u>	<u>\$ (66)</u>
Unencumbered cash, end of year	<u>\$ 443</u>	<u>\$ 1,556</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****E911 COMBINED FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 48,801	\$ 52,529	<u>\$ 60,000</u>	<u>\$ (7,471)</u>
Expenditures:				
Public safety	<u>50,013</u>	<u>36,948</u>	<u>\$ 120,946</u>	<u>\$ 83,998</u>
Receipts over (under) expenditures	(1,212)	15,581		
Unencumbered cash, beginning of year	<u>55,946</u>	<u>54,734</u>	<u>\$ 60,946</u>	<u>\$ (6,212)</u>
Unencumbered cash, end of year	<u>\$ 54,734</u>	<u>\$ 70,315</u>		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****RURAL FIRE DISTRICT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 112,170	\$ 115,541	\$ 111,751	\$ 3,790
Delinquent tax	428	1,186	-	1,186
Motor vehicle tax	3,751	4,333	4,815	(482)
Recreational vehicle tax	48	68	59	9
16/20M truck tax	756	946	845	101
Commercial vehicle tax	39	27	36	(9)
Other	88	-	-	-
Total receipts	117,280	122,101	\$ 117,506	\$ 4,595
Expenditures:				
Public safety	60,778	48,879	\$ 98,000	\$ 49,121
Operating transfers	69,000	70,000	50,000	(20,000)
Total expenditures	129,778	118,879	\$ 148,000	\$ 29,121
Receipts over (under) expenditures	(12,498)	3,222		
Unencumbered cash, beginning of year	38,513	26,015	\$ 30,494	\$ (4,479)
Unencumbered cash, end of year	\$ 26,015	\$ 29,237		

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	<u>Special Machinery</u>	<u>Special Highway Improvements</u>	<u>Ambulance Equipment</u>	<u>Prosecuting Attorney Trust</u>
Receipts:				
Federal aid	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	1,959
Interest	-	-	-	-
Other	-	-	300	-
Operating transfers	<u>50,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Total receipts	<u>50,000</u>	<u>-</u>	<u>35,300</u>	<u>1,959</u>
Expenditures:				
General government	-	-	-	397
Highways and streets	67,622	5,738	-	-
Health and welfare	-	-	-	-
Operating transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>67,622</u>	<u>5,738</u>	<u>-</u>	<u>397</u>
Receipts over (under) expenditures	(17,622)	(5,738)	35,300	1,562
Unencumbered cash (deficit), beginning of year	<u>188,401</u>	<u>486,490</u>	<u>174,349</u>	<u>10,989</u>
Unencumbered cash, end of year	<u>\$ 170,779</u>	<u>\$ 480,752</u>	<u>\$ 209,649</u>	<u>\$ 12,551</u>

See Independent Auditor's Report.

<u>Special Motor Vehicle</u>	<u>Register of Deeds Technology</u>	<u>Municipal Equipment Reserve</u>	<u>Capital Improve- ments</u>
\$ -	\$ -	\$ -	\$ -
21,876	3,280	-	-
-	-	-	-
-	-	-	-
-	-	50,000	50,000
<u>21,876</u>	<u>3,280</u>	<u>50,000</u>	<u>50,000</u>
11,004	829	96,013	5,657
-	-	-	-
-	-	-	-
10,435	-	-	-
<u>21,439</u>	<u>829</u>	<u>96,013</u>	<u>5,657</u>
437	2,451	(46,013)	44,343
10,435	31,836	212,295	264,453
<u>\$ 10,872</u>	<u>\$ 34,287</u>	<u>\$ 166,282</u>	<u>\$ 308,796</u>

# HODGEMAN COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	Clerk Technology	Treasurer Technology	Bioterrorism Grant	Micro Loan Grant Revolving
Receipts:				
Federal aid	\$ -	\$ -	\$ 9,333	\$ -
Fees	820	820	-	-
Interest	-	-	-	-
Other	-	-	-	1,905
Operating transfers	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>820</u>	<u>820</u>	<u>9,333</u>	<u>1,905</u>
Expenditures:				
General government	-	-	-	144
Highways and streets	-	-	-	-
Health and welfare	-	-	8,500	-
Operating transfers	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>8,500</u>	<u>144</u>
Receipts over (under) expenditures	820	820	833	1,761
Unencumbered cash (deficit), beginning of year	<u>437</u>	<u>4,837</u>	<u>(647)</u>	<u>47,848</u>
Unencumbered cash, end of year	<u>\$ 1,257</u>	<u>\$ 5,657</u>	<u>\$ 186</u>	<u>\$ 49,609</u>

See Independent Auditor's Report.

<u>Rural Fire Equipment</u>	<u>E911 Sheriff Grant</u>	<u>Law Enforcement Trust</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 9,333
-	-	-	28,755
-	2,033	-	2,033
-	-	-	2,205
<u>70,000</u>	<u>-</u>	<u>-</u>	<u>255,000</u>
<u>70,000</u>	<u>2,033</u>	<u>-</u>	<u>297,326</u>
-	-	-	114,044
-	-	-	73,360
-	-	-	8,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,435</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>206,339</u>
70,000	2,033	-	90,987
<u>96,698</u>	<u>2,503</u>	<u>1,386</u>	<u>1,532,310</u>
<u>\$ 166,698</u>	<u>\$ 4,536</u>	<u>\$ 1,386</u>	<u>\$ 1,623,297</u>



**HODGEMAN COUNTY, KANSAS****BOND AND INTEREST FUND - HOSPITAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 309,838	\$ 73,846	\$ 73,892	\$ (46)
Delinquent tax	1,794	3,562	-	3,562
Motor vehicle tax	21,184	19,161	20,834	(1,673)
Recreational vehicle tax	334	334	326	8
16/20M truck tax	3,025	3,343	2,513	830
Commercial vehicle tax	608	525	451	74
Sales tax	193,848	215,535	150,000	65,535
Total receipts	530,631	316,306	\$ 248,016	\$ 68,290
Expenditures:				
Debt service:				
Principal	475,000	260,000	\$ 260,000	\$ -
Interest and commission	67,460	57,863	58,863	1,000
Total expenditures	542,460	317,863	\$ 318,863	\$ 1,000
Receipts over (under) expenditures	(11,829)	(1,557)		
Unencumbered cash, beginning of year	127,456	115,627	\$ 70,847	\$ 44,780
Unencumbered cash, end of year	\$ 115,627	\$ 114,070		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****HOSPITAL NO-FUND WARRANTS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ -	\$ 380,651	\$ 378,764	\$ 1,887
Delinquent tax	51	198	-	198
Total receipts	51	380,849	\$ 378,764	\$ 2,085
Expenditures:				
Debt service:				
Principal	-	300,000	\$ 300,000	\$ -
Interest and commission	-	89,431	90,431	1,000
Total expenditures	-	389,431	\$ 390,431	\$ 1,000
Receipts over (under) expenditures	51	(8,582)		
Unencumbered cash, beginning of year	11,667	11,718	\$ 11,667	\$ 51
Unencumbered cash, end of year	\$ 11,718	\$ 3,136		

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****HOSPITAL BOND DEBT SERVICE RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts:		
Interest	\$ 3,990	\$ 4,950
Expenditures	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	3,990	4,950
Unencumbered cash, beginning of year	<u>129,748</u>	<u>133,738</u>
Unencumbered cash, end of year	<u><u>\$ 133,738</u></u>	<u><u>\$ 138,688</u></u>

See Independent Auditor's Report.

**HODGEMAN COUNTY, KANSAS****BOND AND INTEREST FUND - AMBULANCE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	\$ 11,694	\$ 12,883	\$ 12,819	\$ 64
Delinquent tax	40	108	-	108
Motor vehicle tax	896	723	786	(63)
Recreational vehicle tax	14	13	12	1
16/20M truck tax	-	131	95	36
Commercial vehicle tax	26	20	17	3
Total receipts	12,670	13,878	\$ 13,729	\$ 149
Expenditures:				
Debt service:				
Principal	10,826	11,123	\$ 11,123	\$ -
Interest and commission	2,994	2,696	2,946	250
Total expenditures	13,820	13,819	\$ 14,069	\$ 250
Receipts over (under) expenditures	(1,150)	59		
Unencumbered cash, beginning of year	1,418	268	\$ 340	\$ (72)
Unencumbered cash, end of year	\$ 268	\$ 327		

See Independent Auditor's Report.

## HODGEMAN COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2019

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance (deficit)
County Clerk	\$ 1,209	\$ 2,308	\$ 2,308	\$ 1,209
Register of Deeds	20	35,565	35,565	20
District Court	4,100	392,691	386,441	10,350
Sheriff	2,607	32,702	31,769	3,540
Tax collection accounts	5,170,059	7,949,136	7,874,896	5,244,299
Local taxing districts	-	2,972,894	2,972,903	(9)
Cafeteria plan	-	5,160	5,160	-
Fish and game licenses and hatchery fees	-	2,020	2,020	-
Heritage trust	445	1,640	2,085	-
Motor vehicle fees and sales tax collections	8,201	336,368	336,269	8,300
Law library	56,852	9,774	6,860	59,766
Oil and gas depletion trust	590,971	-	4,750	586,221
Total agency funds	<u>\$ 5,834,464</u>	<u>\$ 11,740,258</u>	<u>\$ 11,661,026</u>	<u>\$ 5,913,696</u>

See Independent Auditor's Report.